IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO.114 OF 2003

The Commissioner of Income-tax,
City-VI, Bombay. .. Appellant

v/s.

M/s. Automatic Electric Ltd. .. Respondent

Mr.R.Asokan i/by Mr.K.B.Rao for appellant.

CORAM : R.M.LODHA AND
J.P.DEVADHAR, JJ.

DATED : 22nd September, 2004

P.C.

Heard.

2. The issue raised in this appeal is concluded by the Division Bench judgment of this court in the case of Commissioner of Income Tax v. Sudarshan Chemicals Industries Ltd., 245 ITR 796.

3. However, the learned counsel for the revenue submits that the aforesaid judgment is under challenge before the Supreme Court.

4. Even if that be so, in so far as we are concerned, the issue stands concluded by the Division Bench judgment of this court.

5. No substantial question of law arises. Appeal is dismissed in limine.

(R.M.LODHA, J.)

(J.P.DEVADHAR, J.)